

VPCA AND ASSOCIATES
CHARTERED ACCOUNTANTS

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AUDIT REPORT FOR THE FINANCIAL YEAR ENDING 2019-20

NAGAR PARISHAD PIPALRAWA DISTT. DEWAS (M.P)

AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT OF PIPALRAWA NAGAR PARISHAD

We have examined the Receipt & Payment Account, for the year ended on 31st March 2020, attached herewith, of PIPALRAWA Nagar Parishad, UJJAIN. With regards to the Audit, we have made the following observation:

- We certify that the Receipt & Payment Account are in agreement with the books of account maintained at the office of Nagar Parishad;
- We report the following observations/discrepancies/inconsistencies :
"As per notes to accounts in annexure "A" Attached".
- The observations/discrepancies /inconsistencies observed in regards with the scope of audit have been detailed out in "Annexure B" along with its sub schedules B-1 to B-6
- Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to previous year in given in "Annexure C".
- Subject to above,-
 - I. We have obtained all the information and explanations which, to the of best our knowledge and belief, were necessary for the purposes of the audit;
 - II. In our opinion, proper books of accounts have been kept by the above named Entity so far as it appears from the examination of the books.
 - III. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above Annexure 'A' give a true and fair view of the Receipts and Payments account of the PIPALRAWA Nagar Parishad for the year ended on as at 31st March 2020.

Place: Ujjain

Date: 07/09/2020



Pulkit Agrawal
Chartered Accountant
Membership No.431102

Notes to the accounts – Annexure “A”

- 1 We suggest that current accounts should be linked with another sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that interest income can be earned.
- 2 We suggest that Bank Ledger Accounts for all banks should be prepared so that Bank Reconciliation Statement can be prepared periodically.
- 3 Mukhyamantri AdohSanrachana Yojana Cash book has also been maintained by municipality which are not consolidated in receipts and payments account.
- 4 In spite of separate account and register is maintained for P.M Awas Yojna it is observed that Parishad has made payments for P.M Awas Yojna from Regular Account and entry has been made in Regular cash book also.

Audit of Revenue

S. No.	Indicators	Observation	Remarks																														
1.	The Auditor is responsible for audit of revenue from various sources.	We have audited all the sources by applying Sample Test Check Basis from where municipality is deriving its revenue for the financial year 2019-20 and details of various sources have been reported in Receipt & Payment Account .	The Sampatti kar, Samekit kar, Jal Kar ,NagariyaVikasUpkar, were found to have slow growth.																														
2.	The Auditor is Responsible for checking the revenue receipts from the counter files of receipt books & verifies that the money received is duly deposited in respective bank accounts.	<p>We have checked all the revenue receipts from the counterfoils of the receipt books and they are found to be in agreement with the figures reported in the cash book and ledgers. All the revenue receipts are being deposited in a bank properly except some discrepancies found as follows</p> <table><tr><th>S No.</th><th>Receipt No.</th><th>Amount in receipt</th><th>Amount in ledger and cash book</th><th>Difference</th></tr><tr><td colspan="5">Jalkar less deposited in Bank</td></tr><tr><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr><tr><td colspan="5">Sampatti Kar less deposited in Bank</td></tr><tr><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr></table>	S No.	Receipt No.	Amount in receipt	Amount in ledger and cash book	Difference	Jalkar less deposited in Bank					-	-	-	-	-	Sampatti Kar less deposited in Bank					-	-	-	-	-						No discrepancies found.
S No.	Receipt No.	Amount in receipt	Amount in ledger and cash book	Difference																													
Jalkar less deposited in Bank																																	
-	-	-	-	-																													
Sampatti Kar less deposited in Bank																																	
-	-	-	-	-																													



3.	Percentage of Revenue Collection Increase / decrease in various heads in property tax, SamekitKar, ShikshaUpkar, NagriyaVikasUpkar & Other Tax as compared to previous year shall be part of Audit Report.	Percentage of revenue collection increase/decrease in various heads in Property tax, SamekitKar, ShikshaUpkar, NagriyaVikasUpkar and other tax have been prepared in Annexure - "B-1" .	There has been significant downfall in recovery of sampattikar and samekit both Current as well as outstanding kar year
4.	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	The amount received through different revenue sources have been deposited in bank on the same day when received except in some cases which are annexed to this report.	No discrepancies.
5.	Entries in Cash Book should be verified.	We have verified all the entries reported in the cash book on sample test check basis and found to be satisfactory.	Receipts are found to be accurate.
6.	Auditor shall specifically mention in report the revenue recovery against the Quarterly & Monthly Targets. Any lapses in revenue recovery shall form part of report.	Budgets estimated of income and expenditure are prepared on very higher side we suggest that budgeted income and expenditure should be estimated on the basis of actual past income and expenditure if we compare with the budgeted figure the realization of income is not up to the mark and we compare the same with the past year actual income the growth is positive. Recovery against target has been specifically mentioned in Annexure "B-2" .	Municipality should use actual figures of past year while preparing budget so that under or over recovery is comparable against budgeted figures.
7.	The Auditor shall verify the interest income from FDR and verify that	The Interest income is recorded on cash basis only, i.e., only when FDR's mature. Therefore, there is no interest income recorded during the Financial Year 2018-19 and no FDR are matured during the current financial year.	The Balance of FDRs should also form part of Opening and Closing balances of Cash and Bank balance. Detailed comments



	interest income is duly & timely recorded in Cash Book.		are made under Audit of FDRs
8.	The Cases were investments are made on lesser interest rates shall be brought to the notice of Commissioner / CMO.	There were no investments except FDRs and FDRs are on prevailing Interest rates of Bank.	Nil.

Audit of Expenditure

S. No.	AIIndicators	Observations	Remarks
1.	The auditor is responsible for audit of expenditure under all the schemes.	We have audited the expenditures incurred by the municipality using sample test check basis during the F.Y.2019-20. The irregularities found during vouching are mentioned in following supra.	Irregularities found during vouching are mentioned in Annexure "B-2".
2.	The Auditor is responsible for checking the entries in Cash Book & Verifying them from relevant vouchers.	We have audited the expenditures incurred by the municipality by applying sample test check basis. On checking the entries in cash book with relevant vouchers we found some minor discrepancies which are annexed in the report as following Supra	Irregularities found during vouching are mentioned in Annexure "B-2".
3.	Auditor shall check monthly balance of the Cash Book & guide the accountant to rectify the errors.	We examined the daily balances of the cash book and arithmetical & clerical errors have been identified by us, which was dealt with appropriately and rectified at the year end. Closing Balance has been worked out correctly by giving above rectification effects.	Municipality has to more focus on arithmetical errors.
4.	Auditor shall verify that the expenditure of a particular scheme is limited to the funds allocated for	The funds allocated for particular schemes were used only for that scheme. Any over Utilizations where payments were made using own funds of Municipality are annexed in this	Out of Own Fund expenses are brought to the notice with the "Annexure B-5".



	that particular scheme any over payment shall be brought to the notice of commissioner/CMO.	report as “ Annexure-B-4 ”	
5.	Auditor shall verify that expenditure is accordance with the guidelines directives act and rules issued by government of India.	All the amounts have been expensed in accordance with the guidelines, conditions, directives and rules issued by the government of the state or central government as the case may be and no contraventions were found or noticed during the course of audit.	Amounts were expended within the Guidelines issued by the Government.
6.	During the audit financial propriety shall also be checked. All the expenditure should be supported by financial administrative sanctions.	We found that all the expenditures were properly supported by the relevant and required vouchers, they were also adequately supported by the administrative and financial sanction accorded by the competent authority i.e., CMO/President.	No discrepancies found.
7.	All the cases where appropriate sanction has not been obtained shall be reported and the compliance of Audit observation shall be ensured during the Audit.	During the course of audit by applying Sample Test check basis, we did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority.	All the expenses were properly sanctioned.
8.	Auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC'S) & shall be tallied with Income& Expenditure records and creation of Fixed Assets.	From the verification of utilization certificates and discussion with the management we found that they are preparing utilization certificates properly for specific Schemes/Projects on timely basis as and when they are being asked from the higher authority/sanctioning authority.	UC'S are prepared by the management of the ULB.



Audit of Book Keeping

S. NO.	Indicators	Observations	Remarks
1.	Auditor is responsible for audit of all the books of accounts as well as stores.	We have verified the Cash book, Ledgers, Cashier cash book, Grant register, Bank account statements, Vouchers, Receipt books, Challan books and all the other Cash books specifically for other projects maintained by the municipality by applying sample test check basis. The books were found to be fair and any discrepancies including Arithmetical errors are dealt with in respective points.	The Books of accounts are properly maintained by the ULB.
2.	Auditor shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to ULB, any discrepancies observed should be brought into notice.	The books of Accounts are being maintained in Single Entry Accounting System by applying cash system of Accounting. Ledgers are maintained only for Income and Expenses. Individual Bank Account ledgers are not maintained. Only consolidated Bank book is prepared.	We suggest that Bank Ledger Accounts for all banks should be prepared so that proper Bank Reconciliation Statement can be prepared on periodically.
3.	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in the audit report.	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in the audit report.	No Discrepancies found.
4.	Bank Reconciliation Statement shall be verified from the records of ULB & the bank concerned.	Municipality is preparing bank reconciliation statements for its bank accounts. All the statements are annexed to this report in "Annexure-B-6".	Totaling mistakes need to be avoided.



5.	Auditor shall be responsible for verifying the entries in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash Book.	We have reconciled the accounts of receipts and payments for the grant received and utilized during the year.	No discrepancies found.
6.	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	No discrepancies found.
7.	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	The Receipt & payment for project funds are reconciled and all the receipts and payments of project funds are annexed to the report.	No such instances observed.

Audit of FDR

S. No.	Indicators	Observations	Remarks
1.	The auditor is responsible for audit of all FDR & TDR.	We have physically verified all the FDRs held by the municipality and complete details of which are being hereby annexed to this report in Annexure "B-5" .	FDRs and FD Register were made available.
2.	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	Municipality has opted for auto renewal of the FDRs on its maturity thereby risk of not getting timely renewal of FDRs is almost nil and management has prepared proper register and	FDs get auto renewed.



		records for the FDRs and they are in agreement with the physical FDRs.	
3.	Cases where FDR & TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	All the FDRs have been kept at the appropriate rate of interest and we didn't come across any instances where the FDRs have been kept at low rate of interest than the prevailing market rate.	No Discrepancies were found.
4.	Interest earned on FDR shall be verified from entries in the Cash Book.	As regards the verification of the interest earned and its reporting in the cash book we draw attention to the point that municipality is following and preparing its records on the cash basis of accounting thereby reporting interest income only at the time of receipts of such interest and not else.	No Discrepancies were found.

Audit of Tenders/Bids

S. No.	Indicators	Observations	Remarks
1.	The auditor is responsible for audit of all tenders/bids invited by ULB.	We have audited tenders/ bids invited by the ULB during the F.Y.2019-20 by applying Sample Test Check Basis and no contraventions or exceptions were noticed during the course of audit other than those which have been discussed in next points.	None
2.	Auditor shall check whether competitive tendering procedures are followed for all bids.	By applying Sample Test Check Basis, We found that competitive tendering procedures are being followed by the municipality except in the cases where only one bidder	None



		was involved in the bidding process.	
3.	Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	We have verified the receipts of Bid processing fees/Tender fees and the same have been accounted for in the books of account.	None
4.	The bank guarantee, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing bank.	There are no Bank guarantee	No such instances found
5.	The Conditions of BG's shall also be verified and any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.	No such instances observed.	No such instances observed.
6.	The cases of extension of BG shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG shall also be given to ULB.	As no guarantees were received by the municipality question of extension of bank guarantees shall not arise.	None.

Audit of Grants and Loans

S. No.	Indicators	Observations	Remarks
1.	Auditor is responsible for audit of Grants given by CG and its utilization.	On verification of records and communication with the management we found that grant is being received by the central and Utilization Certificates have been issued by the Authority.	None
2.	Auditor is responsible for	We have audited various grants	None



	audit of Grants received from State Government and its Utilization.	received from the state government during the year covered under the audit and their Utilization Certificates have been issued by the Authority.	
3.	The auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism ie; whether the asset created out of the loan has generated desired revenue or not. He shall also comment on the possible reasons for non-generation of the revenue.	HUDCO loan avail for Shari PayjalYojana and the project is not yet completed so question of realisation of the revenue does not arise.	None
4.	The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans to revenue expenditure and from one scheme/project to another.	On Sample Test check basis of the records, we didn't find any diversion of fund from capital receipts/grants/loans to revenue expenditure.	No such instances observed



NAGAR PARISHAD PIPALRAWA, DISTRICT UJJAIN

Annexure "B-1"

Amount deposited in the Bank after 2 working days

Date receipt	of	Date deposit	of	Amount	Delay in deposit
02/08/2019		06/08/2020		670	04/08/2019

Annexure-"B-2"

S. No.	Particulars	Audited Actual 17-18(A)	Audited Actual 18-19(C)	Growth in as compared to 18-19 (B)-(C)
1	Property tax	125399	161579	28%
2	Samekit Kar	125399	125292	-0.09%
3	Shiksha Upkar	3374	3956	0.01%
4	Vikas Kar	35051	43714	24%
5	Jalkar	234435	478075	103%
6	Rent And Bajar Bethak Kiraya	48946	50033	2%

Annexure-"B-3"

Discrepancies observed during Audit of Expenditure

Date	Name of the Vendor	Amount of Bill	Observation	Remark
21/01/2020	Arun Rathore	15020	20000	Parishad Should recover Rs 4980 from vendor
17/07/2019	Virendra Electricals	27080	35000	Parishad Should recover Rs 7920 from vendor
07/12/2019	Vahan Kiraya	30000	TDS Not Deducted Rs 3000/-	Parishad Should deduct TDS for the same
30/12/2019	Ravindra Yadav	48000	TDS not deducted for Rs 4800	Parishad Should deduct TDS for the same



Annexure "B-4"

Details of Grant released and utilization in the year

Grant Name	Amount received as grant (fund)	Amount of expense from that Grant (fund)	Utilise from own fund
Utilization for Any Grant is Not Provided by the Parishad and Grant Register is also not updated by the parishad			

Grants which remain unutilized during the Year

Grant Name	Opening Balance	Amount received as grant (fund)	Amount of expense from that Grant (fund)	Unutilized grant
Utilization for Any Grant is Not Provided by the Parishad and Grant Register is also not updated by the parishad				

Annexure-"B-5"

FDR No.	Bank	FDR Date	Maturity Date	FDR Amount

FOR: M/S VPCA AND ASSOCIATES

CHARTERED ACCOUNTANTS

CA. PULKIT AGRAWAL

MRN- 431102

INDORE:03/09/2020

UDIN: 20431102AAAACP2761



Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue	Receipts in Rs.				
	राजस्व कर वसूली	Year 2018-19	Year 2019-20	% of Growth		
(i)	संपत्तिकर	125399	161579			
(ii)	समेकित कर	125399	125292	28.85%	Optimal Growth Rate has been observed.	Better recovery policies should be adopted
(iii)	नगरीय विकास उपकर	35051	43714	-0.09%	Negative Growth rate has been observed	Efforts should be given on maintaining the growth rate.
(iv)	शिक्षा उपकर	3374	3956	24.72%	Optimal Growth Rate has been observed.	Better recovery policies should be adopted
	कुल योग	289223	334541	17.25%	High Growth Rate has been observed.	Better recovery policies should be adopted
	गैर राजस्व वसूली			15.67%	Normal Growth Rate has been observed.	Better recovery policies should be adopted
(i)	जल उपभोक्ता प्रभार	234435	478075	103.93%	Normal Growth Rate has been observed.	Efforts should be given on maintaining the growth rate.
(ii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	0	0	0.00%	--	--
(iii)	अन्य कर / शुल्क	48946	50033	2.22%	--	--
	कुल योग	283381	528108	86.36%	Normal Growth Rate has been observed.	Efforts should be given on maintaining the growth rate.
	महा योग	572604	862649	50.65%		
2	Audit of Expenditure	The vouchers files are properly maintained by nagar parishad and appears to be true and fair.				
3	Audit of Book Keeping	The nagar parishad has properly maintained books of accounts, and records related to daily transactions.			The municipality is following cash basis of accounting which is not prescribed as per MPMAM guidelines.	



Revised Abstract Sheet for reporting on Audit for Financial Year 2019-20

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
4	Audit of FDR	There exists only one FDR details are already mentioned in the report.		
5	Audit of Tenders/Bids	proper tendering procedures are followed by nagar parishad except.	FDRs are on auto renewal mode.	Nil
6	Audit of Grants & Loans	The records related to grants receipts and payments are properly maintained by nagar parishad.	The grants received by municipality is through proper channel and the payments are made by the municipality for the purpose for which the same is provided by government.	Nil
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	We didn't came across any such diversion of fund.	We didn't came across any such diversion of fund.	Nil

Seal & Signature of Auditor



Nagar Parishad Pipliyarao

INCOME & EXPENDITURE

1-Apr-2019 to 31-Mar-2020

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
ESTABLISHMENT EXPENSES		7,135,072.00	FEES & CHARGES		220,743.00
Salary	6,993,644.00		License Fee	15,400.00	
Pension	48,828.00		Ashodhi Shulk	1,643.00	
Arrears salary	20,000.00		Pasu Panjiyan	4,610.00	
Parshad Mandey	72,600.00		Sochalye shulk	185,270.00	
			Vasuli Shulk	20.00	
ADMINISTRATION EXPENSES		1,523,424.00	Navin Nal	3,800.00	
Advertisement Expense	661,818.00		Swachtha Gatividhi	10,000.00	
Computer & Consumables	59,147.00				
			RATES AND TAXES		
Electricity material	158,149.00		INCOME		859,362.00
Telephone Bill	2,584.00		Samekit Kar	42,349.00	
Program Expenses	633,446.00		Samekit Kar Bakaya	82,920.00	
Stationery	8,280.00		Sampati Kar Adhibhar	7,395.00	
			Sampti Kar	53,437.00	
OPERATING & MAINTAINANCE EXPENSES		8,222,700.00	Sampti Kar Bakaya	100,647.00	
Hudco Loan	90,239.00		Urban Development	16,121.00	
Road repairs	34,696.00		Urban Development Cess Bakaya	27,593.00	
Totalling Mistake	235,470.00		Vivid Kar	42,624.00	
Security deposit	4,000.00		Viyatigat Rashi	4,245.00	
Animal Death	45,000.00		Water Tax	171,005.00	
Diesel	666,556.00		Water Tax Bakaya	307,070.00	
Jal Samagri	874,520.00		Education Cess	1,370.00	
JCB RENT	103,924.00		Education Kar Bakaya	2,586.00	
Legal Fee	73,916.00				
Manglik Bhavan	3,900.00		RENT AND OTHER		432,475.00
Matdhan	76,600.00		Hatt Bajar	24,190.00	
Misc expenses	2,450,500.00		Denik Bajar	26,023.00	
Motor Pump	30,000.00		Dukan Kiraya	52,915.00	
Other Karya	632,603.00		Other Income	329,347.00	
Other Structures	1,494,280.00				
			SPECIFIED REVENUE		
Ration Card	7,500.00		COMPENSATION		8,526,684.00
R&M JCB	4,500.00		Chungi	7,529,895.00	
R & M-Lakes & Ponds	650,000.00		MULBHUT	996,789.00	
R&M Motor Vehicles	68,400.00				
R & M-Vehicle Others	53,200.00		TOTAL OF EXPENDITURE		
Safai	123,590.00		OVER INCOME	6,841,932.00	6,841,932.00
Shesh Deyak	160,000.00				
Tender	14,030.00				
Tractor	92,902.00				
Vahan Kiraya	232,374.00				
TOTAL	16,881,196.00	16,881,196.00	TOTAL	16,881,196.00	16,881,196.00



NAGAR PARISHAD PIPALRAWA, DIST- DEWAS, MP

Balance as per cash book as on 31.03.2020			
Cash Booka Balance as on 31.03.2020		1,580,836.00	
Opening Difference		280,020.83	
Total as on 31.03.2020		1,860,856.83	
Balance as per Bank as on 31.03.2020			
S No.	Name of Bank	A/C No.	Balances
1	MP GRAMIN BANK	11710100100093	69,904.40
2	MP GRAMIN BANK	11710100100100	610,340.00
3	MP GRAMIN BANK	11710100100188	42,836.20
4	MP GRAMIN BANK	11710100100572	16,772.90
6	SBI	53046461035	1,071,990.53
7	MP GRAMIN BANK	11710210000009	49,012.80
8	MP GRAMIN BANK	11710210000010	-
Total as per bank as on 31.03.2020			1,860,856.83



Nagar Parishad Pipliyarao

Receipts and Payments

1-Apr-2019 to 31-Mar-2020

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance	2,185,295.00	C.M.O PARSHAD	142,129.00
Chungi	7,529,895.00	Hudco Loan	90,239.00
Dukan Kiraya	52,915.00	Jal Pradaye	3,543,539.00
Jal Pradaye	6,381,000.00	Mukhya Mantri Youjna	700,000.00
Maremmat	123,000.00	PM Awas Youjna	12,978,000.00
MULBHUT	996,789.00	Road repairs	34,696.00
Nidhi Youjna	250,000.00	Totalling Mistake	235,470.00
Pay Jal	800,000.00	Arrears salary	20,000.00
Rajye Vitt Ayoug	521,000.00	Advertisement Expense	661,818.00
Vishesh Nidhi	5,000,000.00	Security deposit	4,000.00
14th Central Finance Comm	1,449,000.00	Animal Death	45,000.00
Ashodhi Shulk	1,643.00	Computer & Consumables	59,147.00
Denik Bajar	26,023.00	Diesel	666,556.00
Educatione Cess	1,370.00	Electricity material	158,149.00
Educatione Kar Bakaya	2,586.00	Jal Samagri	874,520.00
Hatt Bajar	24,010.00	JCB RENT	103,924.00
Kariya Kar	180.00	Legal Fee	73,916.00
License Fee	15,400.00	Manglik Bhavan	3,900.00
Navin Nal	3,800.00	Matdhan	76,600.00
Other Grant	11,151,279.00	Misc expenses	2,450,500.00
Other Income	329,347.00	Motor Pump	30,000.00
Pasu Panjiyan	4,610.00	Other Karya	632,603.00
Samekit Kar	42,349.00	Other Structures	1,494,280.00
Samekit Kar Bakaya	82,920.00	Parshad Mandey	72,600.00
Sampati Kar Adhibhar	7,395.00	Pension	48,828.00
Sampti Kar	53,437.00	Programm Expenses	633,446.00
Sampti Kar Bakaya	100,647.00	Ration Card	7,500.00
Sochalye	185,270.00	R&M Jcb	4,500.00
Swachtha Gatividhi	10,000.00	R & M-Lakes & Ponds	650,000.00
Urban Development	16,121.00	R&M Motor	68,400.00
Urban Development Cess Bakaya	27,593.00	R & M-Vehicle Others	53,200.00
Vasuli Shulk	20.00	Safai	123,590.00
Vivid Kar	42,624.00	Salary	6,993,644.00
Viyatigat 10% Rashi	4,245.00	Shesh Deyak	160,000.00
Water Tax	171,005.00	Stationery	8,280.00
Water Tax Bakaya	307,070.00	Tender	14,030.00
		Telephone Bill	2,584.00
		Tractor	92,902.00
		Vahan Kiraya	232,374.00
		Closing Balance	
		Cash-in-hand	3,654,974.00
Total	37,899,838.00	Total	37,899,838.00

